1. Since the inauguration of the Association of African Tax Administrators (AATA), certain formulae have been put forward for assessing member States' contributions to the biennial budgets of AATA. These formulae are:

(1) The Organization of African Unity formula based on each member States' GDP,

(2) The formula based on member States' per capita income suggested by Egypt,

(3) And the 'equal share' formula adopted for the biennium March 1984 - February 1986.

2. The first two formulae were found by member States not to be fair in assessing member States' contributions. Consequently at the Second General Assembly meeting which was held in Gaborone (Botswana) in 1984, members adopted the 'equal share' formula for the assessment of member States' contributions to the biennium budget March 1984 to February 1986. But this formula was only for the period March 1984 to February 1986. The interim secretariat and member States were requested to put forward other alternative formulae or other methods for assessing member States' contributions to AATA budgets.

3. The interim secretariat has not been able to think of another formula which will not have the disadvantages of earlier formulae which have been rejected by member States. At any rate, member States which have worked out other methods are requested to put forward such methods or formulae for consideration.

4. In the event of not arriving at an acceptable formula it is proposed to continue to use the "equal share" formula which seems to even out some of the disadvantages of the OAU and the per capita income formulae. If this proposal is accepted, for the biennium March 1986 to February 1988 budget, which is US$88,000, each member State's contribution will be US$4,000 as there are now twenty-two (22) members of the Association. It is seen that according to the "equal share" formula, each member State's contribution tends to decrease as the number of members of the Association increases provided, of course, the budget of the Association does not increase in future years disproportionately.